IN THE SPECIFICATION:

Please replace the original paragraph 27 with the following amended paragraph 27:

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[0027] In FIG. 4A, of the invention determines the cost of the next best alternative communication arrangement. In Figure 4A, PO is a purchase order; and, MEA is a miscellaneous expense account. The "A" in the acronym ASAP is the first type of order process used with an application named SAP (available from SAP, Inc. located in Newtown Square, Pennsylvania, USA). Likewise, the "B" in the acronym BSAP is the second type of order process used with the application. For example, if the Web-based communication arrangement were not used, the next most likely communication arrangement would be an e-mail communication arrangement. FIG. 4A illustrates the costs associated with the next best communication arrangement (the e-mail arrangement). More specifically, as shown in FIG. 4A, for different order types, there will be a different number of orders placed per year. The different order types have different costs per order and the total cost can be calculated by simply multiplying the number of orders per year by the cost per order. FIG. 4B illustrates the costs per order of the Web-based communication arrangement for the same number of orders per year, to calculate the total cost of operating the Web-based system. In item 4C, the total cost of ordering over the Web-based system (FIG. 4B) is subtracted from the total cost of the next best alternative (e.g., FIG. 4A) to arrive at a total cost savings for the Web-based ordering system. This is also shown in a savings per day calculation. In item 4D, the savings per day is divided by the investment required for the Web-based system to determine the number of days required before the investment is paid back.